

# Town of Brunswick, Maine

TOWN COUNCIL

Agenda

August 17, 2023

Special Meeting 6:30 P.M.

Town Hall - Council Chambers

85 Union Street, Brunswick, Maine

## The public can view the meeting in the following ways:

- In-Person: Town Hall, 85 Union Street
- Television: TV3 (Channel 3 on Comcast)
- Live Stream: <http://tv3hd.brunswickme.org/CablecastPublicSite/watch/1?channel=1>
- ZOOM:  
<https://us02web.zoom.us/j/88618266318?pwd=SWxHR1hzK2hGVWNFeWZZcTBVZEpzZz09>

## Conflict of Interest Policy

Councilors shall declare potential conflicts at the start of the meeting or prior to any item.

## **Roll Call of Members/Acknowledgement Notice**

## **Pledge of Allegiance**

## **Adjustments to Agenda**

**Public Comments/Announcements** (for non-agenda items) Five minutes per speaker.

## **NEW BUSINESS**

125. The Town Councils will consider providing further direction to staff regarding the recently completed revaluation project and will take any appropriate action (Town Manager)

**DISCUSSION/ACTION**

**INDIVIDUALS NEEDING AUXILIARY AIDS FOR EFFECTIVE  
COMMUNICATION SHOULD CONTACT  
THE TOWN MANAGER'S OFFICE AT 725-6659 (TDD 725-5521)**

To email Town Council: [towncouncil@brunswickme.org](mailto:towncouncil@brunswickme.org)

\*A complete packet of materials is available at  
<http://www.brunswickme.org/departments/town-council/schedule-agenda-minutes/>

**Brunswick Town Council Special Meeting  
Council Agenda  
August 17, 2023  
Council Notes and Suggested Motions**

125. **Notes:** In accordance with the direction provided by the Town Council at the August 7, 2023 meeting, the Assessor, Town Manager and Town Attorney met to discuss the possibility of postponing the implementation of the new values and using values based on the assessment tables used in 2022. Postponing the implementation would provide the Assessor with another year to review the valuation methods and make additional adjustments. It will allow taxpayers nearly nine months to review their own situation and the implications of increasing valuations. Please see attached memo.

**Suggested motion:**

Motion to accept the Assessor's recommendation to delay full implementation of the 2023 revaluation until the 2024-2025 budget year, in order to provide additional time for taxpayers to understand and prepare for any increased assessments as a result of the revaluation, and to provide time for affected taxpayers to discuss the new valuations with staff before they are finalized and implemented. The Council supports limited implementation of the new valuations for this year's commitment, as justified for certain properties and neighborhoods that were previously significantly underassessed due to errors identified in the prior 2017 revaluation or discovered in the normal course of review.

**Suggested motion:**

Motion to adjourn the meeting.

# Town of Brunswick, Maine

OFFICE OF THE ASSESSOR

---

## MEMORANDUM

---

**TO:** Town Council

**FROM:** Taylor Burns, Assessor  
John Eldridge, Town Manager  
Kristin Collins, Town Attorney

**DATE:** August 11, 2023

**SUBJECT:** Reassessment Option

---

In accordance with the direction provided by the Town Council at the August 7, 2023 meeting, the Assessor, Town Manager and Town Attorney met to discuss the possibility of postponing the implementation of the new values and using values based on the assessment tables used in 2022. Postponing the implementation would provide the Assessor with another year to review the valuation methods and make additional adjustments. It will allow taxpayers nearly nine months to review their own situation and the implications of increasing valuations.

To be clear, the vast majority of the individual tax bills would be based on the 2022 values. However, the Assessor would correct any errors that resulted from the 2017 revaluation or discovered during the normal course of the Assessor's work. The Assessor would also account for any property changes, such as new construction or improvements, that occurred since the 2022 assessment. Those property changes would be valued using the 2022 cost tables. Exemptions would be adjusted to reflect the values resulting from the use of the 2022 cost tables. Those who have already qualified for the Senior Property Tax stabilization program would receive the tax credit for which they were approved.

The goal of the Assessor will continue to be the development of the most accurate assessments to ensure a fair distribution of the tax burden in accordance with Maine law. During the next several months, the Assessor and others will engage in several public outreach sessions so that taxpayers can fully appreciate the assessment process and the impact it has on property taxes.

*The following motion is offered for the Town Council's consideration:*

To accept the Assessor's recommendation to delay full implementation of the 2023 revaluation until the 2024-2025 budget year, in order to provide additional time for taxpayers to understand and prepare for any increased assessments as a result of the revaluation, and to provide time for affected taxpayers to discuss the new valuations with staff before they are finalized and implemented. The Council supports limited implementation of the new valuations for this year's commitment, as justified for certain properties and neighborhoods that were previously significantly underassessed due to errors identified in the prior 2017 revaluation or discovered in the normal course of review.